

**701—31.2(423) Goods coming into this state.** When tangible personal property is purchased outside the state of Iowa for use or consumption in this state, such sale shall be subject to use tax. Such sale is taxable regardless of the fact that the purchaser's order may specify that the goods are to be manufactured or procured by the seller at a point of origin outside the state, and the seller is required to report all such transactions and collect and remit to this state use tax on all taxable purchases.